UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

THE STATE OF NEW YORK and THE STATE OF NEW YORK DEPARTMENT OF ENVIRONMENT CONSERVATION,

07 Civ. 3160(SCR)

Plaintiffs,

NOTICE OF APPEARANCE

VS.

HSBC BANK USA, N. A.,

Defendant.

PLEASE TAKE NOTICE that Phillips Lytle LLP hereby appears in this action on

behalf of defendant HSBC Bank USA, N.A.

New York, New York May 16, 2007

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Doc # 01-1662031.1